



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, वीरवार, १ सितम्बर, १९८८/१० भाद्रपद, १९१०

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

*Shimla-2, the 20th August, 1988*

No. EXN. F (12) 2/84-Pt.—In supersession of Himachal Pradesh Government, Excise and Taxation Department notification No. 12-12/76-E&T-24835, dated the 27th October, 1976, published in Himachal Pradesh Rajpatra (Extra-ordinary) on 30th October, 1976 and in exercise of the powers conferred by sub-section (2) of section 11 of the Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1976 (Act No. 34 of 1976), the Governor of Himachal Pradesh as pleased to authorise the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of District in which the Barrier falls and the offence under the aforesaid Act is committed and Police Officers not below the rank of Deputy Superintendent of Police (working in Enforcement wing of Vigilance Department, H. P.) to lodge complaint in the Court of Magistrate 1st Class to take the cognizance of any offence under the said Act and the rules made thereunder.

By order,  
S. S. SIDHU,  
Commissioner-cum-Secretary.

शिमला-2, 27 अगस्त, 1988

स 0 ई-एक्स-एन-एफ (1)-6/77.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टैक्स ऐक्ट, 1968 (1968 का 24) की धारा 7 की उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए पूर्वोक्त अधिनियम में संलग्न अनुसूची "बी" में निम्नलिखित संशोधन करने का प्रस्ताव करते हैं, अर्थात् :—

## DRAFT AMENDMENT

After the existing item No. 71 of Schedule "B" appended to the Himachal Pradesh General Sales Tax Act, 1968, the following item No. 72 shall be added, namely:—

"72. Articles prepared and sold by Dhabas, Tandoor walas, Lohwalas, Chatwalas, Tea Stalls and Halwais."

*Explanation:—*

- I. (i) a "dhaba" means a small business of running an eating place where only traditional Indian meals are prepared and sold ;
- (ii) a "tandoorwala" means the owner of a small business where traditional Indian dishes are prepared and sold with chapaties baked in a tandoor in Indian style and fashion ;
- (iii) a "lohwala" means the owner of a small business where traditional Indian dishes are prepared and sold with chapaties prepared on a Chullah ;
- (iv) a "chatwala" means the owner of a small business where ready made traditional Indian snacks are sold ;
- (v) a "tea stall" means a place where ready-made tea is served with or without snacks at the counter ; and
- (vi) a "halwai" means the owner of a small business where only customary sweets, milk, curd namkeens, poories etc. are prepared and sold in traditional style and fashion.
- II. a "small business" in the case of a "dhaba", "tandoorwala", "lohwala", "chatwala", "tea stall", or "halwai" means a commercial establishment ; where,—
  - (i) the owner himself is an active worker and does not have more than five helpers to run the establishment ;
  - (ii) no traditional or separate service charges are claimed or charged from the customer in addition to the cost of article(s) sold ;
  - (iii) no uniformed bearers or waiters are kept and there is no elaborate or fancy decoration or furniture, except for benches, cots or ordinary chairs and tables for the customers ; and
  - (iv) the cooking hearth, chullah, angithi or stove is kept within the premises and open to public view.

कोई भी हितवद्ध व्यक्ति जो प्रस्तावित संशोधन के विषय में कोई आक्षेप करना या सुझाव देना चाहे, तो वह ऐसे आक्षेप/सुझाव, प्रस्तावित संशोधन के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने से 30 दिन की अवधि के भीतर हिमाचल प्रदेश के आबकारी एवं कराधान आयुक्त, शिमला-3 को भेज सकेगा। विनिर्दिष्ट अवधि के भीतर प्राप्त आक्षेपों/सुझावों पर, प्ररूप-संशोधन को अन्तिम रूप देने से पूर्व, सरकार द्वारा सम्यक रूप से विचार किया जायेगा।

आदेश द्वारा,  
एस० एस० सिद्धू  
सचिव।

[Authoritative English text of the Government notification No. EXN-F(1)-6/77, dated 27-8-88 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 7th August, 1988

**No. EXN-F(1)-6/77.**—In exercise of the powers conferred by sub-section (2) of section 7 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor, Himachal Pradesh, proposes to make the following amendments in Schedule "B" appended to the said Act :—

### DRAFT AMENDMENT

After the existing item No. 71 of Schedule "B" appended to the Himachal Pradesh General Sales Tax Act, 1968, the following item No. 72 shall be added, namely :—

"72. Articles prepared and sold by Dhabas, Tandoor walas, Lohwalas, Chatwalas, Tea Stalls and Halwais."

*Explanation:—*

- I. (i) a "Dhaba" means a small business of running an eating place where only traditional Indian meals are prepared and sold ;
- (ii) a "tandoorwala" means the owner of a small business where traditional Indian dishes are prepared and sold with chapaties baked in a tandoor in Indian style and fashion ;
- (iii) a "lohwala" means the owner of a small business where traditional Indian dishes are prepared and sold with chapaties prepared on a Chullah ;
- (iv) a "chatwala" means the owner of a small business where ready made traditional Indian snacks are sold ;
- (v) a "tea stall" means a place where ready made tea is served with or without snacks at the counter ; and
- (vi) a "halwai" means the owner of a small business where only customary sweets, milk, curd, namkeens, poories etc. are prepared and sold in traditional style and fashion.

II. a "small business" in the case of a "dhaba", "tandoorwala", "lohwala", "chatwala", "tea stall", or "halwai" means a commercial establishment; where,—

- (i) the owner himself is an active worker and does not have more than five helpers to run the establishment;
- (ii) no traditional or separate service charges are claimed or charged from the customer in addition to the cost of article(s) sold;
- (iii) no uniformed bearers or waiters are kept and there is no elaborate or fancy decoration or furniture, except for benches cots or ordinary chairs and tables for the customers; and
- (iv) the cooking hearth, chullah, angithi or stove is kept within the premises and open to public view.

Any interested person who has any objection(s)/suggestion(s) to the proposed amendment, may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the publication of the proposed amendment in the Rajpatra, Himachal Pradesh. The objections/suggestions so received within the specified period shall be duly considered by the Government before the finalisation of the draft amendment.

By order,  
S. S. SIDHU,  
Secretary.